

36. A coating film comprising the enteric coating agent according to claim 29, wherein the coating film is edible, has effective enteric properties, and has a thickness effective to provide a preselected dissolution time under enteric conditions.

37. The coating film according to claim 36, further comprising plasticizer. - -

IN THE ABSTRACT:

Please delete the present abstract and insert therefore the following new abstract:

- -ABSTRACT OF THE DISCLOSURE

A coating agent composed of yeast cell wall fractions, as a primary component, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount. Preferably, the yeast cell wall fractions are acid-treated yeast cell wall fractions, consisting of cell residue of enzyme-treated- and acidic aqueous solution- treated-yeast containing a reduced amount of internal soluble cell constituents which is reduced to a greater degree than that obtained by enzyme treatment due to the acidic aqueous solution treatment having further removed the internal soluble cell constituents. A coated material composed of a material; and a coating comprised of the coating agent provided on the substance, wherein the coating is edible, optionally has effective enteric properties, and has a thickness effective to provide a preselected dissolution time in a preselected solvent. A coating film composed of the coating agent. - -